



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.90.4

DECEMBER 17, 2019

EFFECTIVE DATE

(12-17-2019)

PURPOSE

- (1) This obsoletes IRM 4.90.4, Federal State and Local Governments (FSLG), Information Return Examinations and Penalties.

MATERIAL CHANGES

- (1) The material in IRM 4.90.4 is obsolete as the current material has been moved to IRM 4.75.40, and the remaining material is no longer used by FSL/ET.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.90.4, dated May 3, 2017.

AUDIENCE

Tax Exempt Government Entities
Exempt Organizations
Examinations
Federal, State and Local/Employment Tax

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